

Who must file an Alabama Individual Income Tax Return?

You Must File A Return If...			
You were a:	and your marital status at the end of 2018 was:	and your filing status is:	and your gross income was at least:
Full Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000
		Head of family	\$ 7,700
	Married and living with your spouse at the end of 2018 (or on the date your spouse died)	Married, joint return	\$10,500
		Married, separate return	\$ 5,250
Part Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000 (while an Alabama resident)
		Head of family	\$ 7,700 (while an Alabama resident)
	Married and living with your spouse at the end of 2018 (or on the date your spouse died)	Married, joint return	\$10,500 (while an Alabama resident)
		Married, separate return	\$ 5,250 (while an Alabama resident)
Nonresident	Single (including divorced and legally separated)	Single or head of family	Over the allowable prorated exemption:
	Married and living with your spouse at the end of 2018 (or on the date your spouse died)	Married, joint return	
		Married, separate return	

Part year residents whose filing status is "Single" must file if gross income for the year is at least \$4,000 while an Alabama resident. Part year residents whose filing status is "Married Filing Separate Return" must file if gross income for the year is at least \$5,250 while an Alabama resident. Part year residents whose filing status is "Head of Family" must file if gross income for the year is at least \$7,700 while an Alabama resident. Those whose filing status is "Married Filing Joint Return" and whose gross income for the year is at least \$10,500 must file an Alabama **Individual Income Tax Return** while an Alabama resident.

Nonresidents must file a return if their Alabama income exceeds the allowable prorated personal exemption.